

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Paragraph 1. (See end of Document for details)

SCHEDULES

^{X1}SCHEDULE 8

MISCELLANEOUS CUSTOMS AND EXCISE AMENDMENTS

Editorial Information

- X1** The text of Sch. 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I

AMENDMENTS OF ^{M1}CUSTOMS AND EXCISE MANAGEMENT ACT 1979

Marginal Citations

- M1** 1979 c. 2.

Definition of “revenue trader”

- 1 (1) In the definition of “revenue trader” in subsection (1) of section 1—
- (a) after the word “means” there shall be inserted “ (a) ” ; and
 - (b) for the words “and includes a registered club” there shall be substituted the words “ ; and
 - (b) any person who is a wholesaler or an occupier of an excise warehouse (so far as not included in paragraph (a) above),
- and includes a registered club ”.
- (2) In the Table in subsection (3) of that section the word “ “wholesaler” ” shall be inserted after the word “ “spirits” ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Paragraph 1.